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WELSH STATUTORY INSTRUMENTS

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**2003 No. 879 (W.110)**

**EDUCATION, WALES**

**The Education (Free School Lunches)  
(Prescribed Tax Credits) (Wales) Order 2003**

*Made* - - - - 25th March 2003

*Coming into force* - - 6th April 2003

The National Assembly for Wales makes the following Order in exercise of the powers conferred on the Secretary of State by sections 512ZB(4)(a)(iv) and 568 of the Education Act 1996(1) and now vested in the National Assembly for Wales(2).

**Name, commencement and application**

1.—(1) This Order is called the Education (Free School Lunches) (Prescribed Tax Credits) (Wales) Order 2003 and shall come into force on 6th April 2003.

(2) This Order applies in relation to Wales.

**Interpretation**

2. In this Order —

“the 1996 Act” (“*Deddf 1996*”) means the Education Act 1996;

“annual income” (“*incwm blynyddol*”) means the income for the tax year calculated in accordance with the Tax Credits (Definition and Calculation of Income) Regulations 2002(3);

“Child Tax Credit” (“*Credyd Treth i Blant*”) and “Working Tax Credit” (“*Credyd Treth i Bobl sy'n Gweithio*”) have the same meaning as in the Tax Credits Act 2002(4).

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- (1) 1996 c. 56. Section 512 is prospectively substituted, and sections 512ZA and 512ZB inserted, by section 201 of the Education Act 2002 (c. 32). The relevant parts of section 201 are to come into force on 31st March 2003 by virtue of the Education Act 2002 (Commencement No.1) (Wales) Order 2002 (S.I.2002/3185 (W.301) (C.107)) for the meaning of “prescribed” see section 512(6) as applied by section 512ZB(5).
- (2) See the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672) and section 211(1) and (2) of the Education Act 2002.
- (3) S.I. 2002/2006. Annual income of a person calculated in accordance with those regulations includes income of the partner of that person in the case of a joint claim for Child Tax Credit.
- (4) 2002. c.21.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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### Prescribed tax credits

3. Child Tax Credit is prescribed for the purposes of section 512ZB(4)(a)(iv) of the 1996 Act in the following circumstances —

- (a) where the parent is entitled to Child Tax Credit but not to Working Tax Credit, and
- (b) where the parent is receiving Child Tax Credit by virtue of an award which is based on an annual income not exceeding the amount determined for the purposes of section 7(1)(a) of the Tax Credits Act 2002 as the income threshold for Child Tax Credit<sup>(5)</sup>.

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998<sup>(6)</sup>.

25th March 2003

*D. Elis-Thomas*  
The Presiding Officer of the National Assembly

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(5) The amount determined in relation to Child Tax Credit is £13,230 as from 6th April 2003, by virtue of regulation 3(3) of the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002 (S.I. 2002/2008).

(6) 1998 c. 38.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order prescribes, for the purpose of section 512ZB of the Education Act 1996, that where a parent is in receipt of Child Tax Credit in the defined circumstances, his or her child is entitled to free school lunches.

The defined circumstances are that the parent must not be in receipt of Working Tax Credit and that the award of Child Tax Credit must be based on an annual income not exceeding the amount determined for the purpose of the Tax Credits Act 2002 (currently £13,230).